

## **Sample article for organizations to use to reach customers (329 word count)**

*Customize and post the following article on your websites and/or use in other communication vehicles to help your customers get the tax help they need.*

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### **Be aware of changes to itemized deductions for 2013 medical expenses**

If you itemize your deductions on Form 1040, Schedule A, and are eligible to deduct unreimbursed expenses you paid that year for medical and dental care for yourself, your spouse, and your dependents, new rules may affect how much you can deduct this year.

Most people who itemize their deductions may deduct only the amount of their total unreimbursed allowable medical expenses that exceeds **10 percent** of their adjusted gross income. That means if your adjusted gross income before itemized deductions and exemptions is \$50,000, you can only deduct unreimbursed medical expenses that exceed \$5,000.

### **Temporary exemption for taxpayers age 65 and older**

There is a temporary exemption for individuals age 65 and older until Dec. 31, 2016. If you are age 65 or older, you can continue to deduct total medical expenses that exceed **7.5 percent** of your adjusted gross income through 2016. If you are married and only one of you is age 65 or older, you can still deduct total medical expenses that exceed 7.5 percent of your adjusted gross income.

This exemption is temporary. After 2016, everyone may only deduct medical expenses to the extent that your total medical expenses exceed 10 percent of your adjusted gross income before you can take a deduction.

### **Medical care expenses**

The definition of medical care expenses has not changed. Medical care expenses include payments for the diagnosis, cure, mitigation, treatment or prevention of disease, or payments for the purpose of affecting any structure or function of the body. You can only deduct the medical expenses you paid during the year. Your total deductible medical expenses for the year must be reduced by any reimbursement you receive for those medical expenses.

IRS [Publication 502](#), *Medical and Dental Expenses*, contains additional information on medical expenses including how you figure and report the deduction on your return. IRS Publications may be downloaded from the IRS.gov website, [www.irs.gov](http://www.irs.gov), or ordered by calling 800-829-3676.

For more information, see our [questions and answers](#).